

17-36-2 Purpose of chapter.

The purpose of this act is to codify and revise the law relating to county fiscal procedures in order to establish uniform accounting, budgeting, and financial reporting procedures for all counties. The act provides for the establishment of uniform procedures for the adoption and administration of fiscal and optional performance budgets.

The act is intended to enable counties to make financial plans for both current and capital expenditures, to ensure that executive staffs administer their respective functions in accordance with adopted budgets, and to provide taxpayers and investors with information about the financial policies and administration of the county in which they are interested.

Amended by Chapter 73, 1983 General Session